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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

March 4, 2016

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimates, or any other aspect of the information collections, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8117, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained by e-mailing PRA@treasury.gov, calling (202) 622-1295, or viewing the entire information collection request at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-2261.

Type of Review: Revision of a currently approved collection.

Title: Consumer Tipping Survey.

Abstract: The IRS is charged with collecting revenue legally owed to the federal government.

One important category of income comes in the form of tips. Previous empirical research has shown income from tips to be significantly underreported, limiting the IRS's ability to collect the proper amount of tax revenue. The IRS believes a new study of consumer tipping practices is needed in order to better understand current tip reporting behavior so tax administrators and policy makers can make the tax system fairer and more efficient. The main goal for this survey effort is to generate statistically valid estimates of tipped income in a variety of services for which no such estimates exist, in addition to providing information on other correlates of tipped income and behavior including, but not limited to, regional or seasonal fluctuations in tipped income.

Estimated Total Annual Burden Hours: 11,144.

OMB Number: 1545-1548.

Type of Review: Reinstatement without change of a previously approved collection.

Title: Rev. Proc. 2013-30, Uniform Late S Corporation Election Revenue Procedure.

Abstract: The information will help the IRS determine whether a taxpayer has met the requirements of the Rev Proc and whether a taxpayer has reasonable cause for failing to make a timely election. The collection is required to make a late election pursuant to this Rev Proc. This information will be used to determine whether the eligibility requirements for obtaining relief

have been met. Modifies and supersedes and makes obsolete Rev. Proc's. 2003-43, 2004-48, and 2007-62.

Estimated Total Annual Burden Hours: 50,000.

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BILLING CODE: 4830-01

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